

House Bill 1429 (AS PASSED HOUSE AND SENATE)

By: Representatives Graves of the 12th and Meadows of the 5th

A BILL TO BE ENTITLED
AN ACT

1 To provide for homestead exemptions from Gordon County school district ad valorem taxes
2 for educational purposes in the amount of \$40,000.00 of the assessed value of the homestead
3 for residents of that school district who are at least 65 but less than 70 years of age and in the
4 amount of \$100,000.00 of the assessed value of the homestead for residents of that school
5 district who are 70 years of age or older; to provide for definitions; to specify the terms and
6 conditions of the exemptions and the procedures relating thereto; to provide for applicability;
7 to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws;
8 and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

11 (a) As used in this Act, the term:

12 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
13 educational purposes levied by, for, or on behalf of the Gordon County school district,
14 including, but not limited to, ad valorem taxes to pay interest on and to retire county
15 school district bonded indebtedness.

16 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
17 the O.C.G.A., as amended.

18 (b)(1) Each resident of the Gordon County school district who is at least 65 but less than
19 70 years of age or over on or before January 1 of the year in which application for the
20 exemption under this paragraph is made is granted an exemption on that person's
21 homestead from all Gordon County school district ad valorem taxes for educational
22 purposes in the amount of \$40,000.00 of the assessed value of that homestead. The value
23 of that property in excess of such exempted amount shall remain subject to taxation.

24 (2) Each resident of the Gordon County school district who is 70 years of age or over on
25 or before January 1 of the year in which application for the exemption under this

1 paragraph is made is granted an exemption on that person's homestead from all Gordon
2 County school district ad valorem taxes for educational purposes in the amount of
3 \$100,000.00 of the assessed value of that homestead. The value of that property in excess
4 of such exempted amount shall remain subject to taxation.

5 (c) A person shall not receive either of the homestead exemptions granted by subsection (b)
6 of this section unless the person or person's agent files an application with the tax
7 commissioner of Gordon County giving the person's age and such additional information
8 relative to receiving such exemption as will enable the tax commissioner to make a
9 determination regarding the initial and continuing eligibility of such owner for such
10 exemption. The tax commissioner shall provide application forms for this purpose.

11 (d) The exemptions shall be claimed and returned as provided in Code Section 48-5-50.1 of
12 the O.C.G.A., as amended. An exemption shall be automatically renewed from year to year
13 as long as the owner occupies the residence as a homestead. After a person has filed the
14 proper application as provided in subsection (c) of this section, it shall not be necessary to
15 make application thereafter for any year, and the exemption shall continue to be allowed to
16 such person. It shall be the duty of any person granted a homestead exemption under this Act
17 to notify the tax commissioner of Gordon County in the event that person for any reason
18 becomes ineligible for that exemption.

19 (e) The exemptions granted by subsection (b) of this section shall not apply to or affect any
20 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem
21 taxes for municipal purposes, or independent school district ad valorem taxes for educational
22 purposes. The homestead exemptions granted by subsection (b) of this section shall be in
23 lieu of and not in addition to any other homestead exemption applicable to Gordon County
24 school district ad valorem taxes for educational purposes.

25 (f) The exemption granted by this Act shall apply to all taxable years beginning on or after
26 January 1, 2007.

27 **SECTION 2.**

28 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
29 superintendent of Gordon County shall call and conduct an election as provided in this
30 section for the purpose of submitting this Act to the electors of the Gordon County school
31 district for approval or rejection. The election superintendent shall conduct that election on
32 the date of the November, 2006, state-wide general election and shall issue the call and
33 conduct that election as provided by general law. The superintendent shall cause the date and
34 purpose of the election to be published once a week for two weeks immediately preceding

1 the date thereof in the official organ of Gordon County. The ballot shall have written or
2 printed thereon the words:

3 "() YES Shall the Act be approved which provides homestead exemptions from
4 Gordon County school district ad valorem taxes for educational purposes in
5 () NO the amount of \$40,000.00 of the assessed value of the homestead for
6 residents of that school district who are at least 65 but less than 70 years of
7 age and in the amount of \$100,000.00 of the assessed value of the
8 homestead for residents of that school district who are 70 years of age or
9 over?"

10 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
11 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
12 such question are for approval of the Act, Section 1 of this Act shall become of full force and
13 effect on January 1, 2007. If the Act is not so approved or if the election is not conducted
14 as provided in this section, Section 1 of this Act shall not become effective and this Act shall
15 be automatically repealed on the first day of January immediately following that election
16 date. The expense of such election shall be borne by Gordon County. It shall be the election
17 superintendent's duty to certify the result thereof to the Secretary of State.

18 SECTION 3.

19 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon
20 its approval by the Governor or upon its becoming law without such approval.

21 SECTION 4.

22 All laws and parts of laws in conflict with this Act are repealed.